



Guideline

Property Tax Assessor Districts for Unorganized Territory

North Dakota Century Code § 57-02-33

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1. All counties or parts of counties which are not organized into civil townships must be divided into assessor districts.
2. The board of county commissioners must establish one or more assessor districts for all of the unorganized areas of the county.
3. The county commissioners shall appoint an assessor for each assessor district. The district assessor will serve a four-year term of office.
4. If a vacancy in the office of district assessor occurs, the county commissioners make an appointment to fill the vacancy for the balance of the term.
5. The county director of tax equalization is eligible for appointment to the district assessor position.
6. The county commissioners determine the compensation of the district assessor. There is no statutory limit on the amount of compensation or on reimbursement for mileage traveled in performing the duties of the office.
7. The county commissioners may appoint a deputy assessor for an assessor district if needed. The deputy assessor is compensated in the same manner as the district assessor.
8. No one may serve as an assessor for longer than twelve months before being certified as having met certain minimum requirements as set out in N.D.C.C. § 11-10.1-05. (See guideline for certification.)
9. Assessments determined by an assessor who is not certified must be reviewed by a certified county director of tax equalization or a Class I city assessor prior to the local board of equalization meeting. The cost of the review is paid by the county. The rate of compensation is the same as the rate for a special assessor (N.D.C.C. § 57-14-08).

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